

Instructions for Form FTB 3576

Tax Deposit Voucher for Individuals

Important Information

AB 115 (Stats. 2005, Ch. 691), Section 45, amended California Revenue and Taxation Code (R&TC) Section 19041.5 to repeal the "deposit in the nature of a cash bond" provisions and replace them with conformity to the "cash deposit" provisions of the Internal Revenue Code (IRC) Section 6603.

Only use form FTB 3576 to make a tax deposit payment for previously filed returns if you anticipate owing additional California tax due to a federal audit, state audit, or other reasons.

Do not use this form if you are paying your estimated tax or extension amount. Instead use Form 540-ES, Estimated Tax for Individuals, or form FTB 3519, Automatic Extension for Individuals.

General Information

Tax deposits are amounts that the individual deposits with the Franchise Tax Board (FTB) to pay an expected tax liability that may arise in the future for a specific taxable year. Normally, tax deposits are made to stop the running of underpayment interest on that future tax liability. FTB will consider your payment as a tax deposit only if you have already filed a return for that taxable year. For more information, see FTB Notice 2005-6, available on our Website at www.ftb.ca.gov.

A Purpose

Use form FTB 3576, Tax Deposit Voucher for Individuals, to make a **tax deposit** payment to satisfy a future tax liability for previously filed returns. See General Information C "When to File" for more information. Use this voucher with a check or money order payment only.

Note: If there is a final balance due on your account, FTB will first apply the payment to satisfy any final balance due for the taxable year. Any remaining amount will be held as a tax deposit.

B How to Complete Form FTB 3576

Complete a separate form FTB 3576 for each taxable year.

Enter all the information requested on the tax deposit voucher.

Enter the four-digit taxable year in the box at the top of the voucher and complete the first line as applicable.

To ensure timely and proper application of the payment to your account, enter the social security numbers or Individual Taxpayer Identification Numbers (ITIN) and the amount of the payment in the spaces provided. In the box marked "Payment due to", fill in the circle to identify whether the payment is being made in anticipation of additional tax due to a federal audit, a state audit, or other reasons.

Note: Include the Private Mail Box (PMB) in the address field. Write the acronym "PMB" first, then the box number.

Example: 111 Main Street PMB 123

C When to File

Only use form FTB 3576 to make a tax deposit payment for previously filed returns if you anticipate owing additional California tax due to a federal audit, state audit, or other reasons. Use this voucher if you have not received a Notice of Proposed Assessment or Notice of Action from FTB or IRS.

If you already received a notice, do not use this voucher; attach a copy of the notice with the payment. If you are filing an amended return to report a federal adjustment, do not use this voucher; attach the payment to the amended return.

D Where to File

Submit a separate form FTB 3576 and payment for each taxable year. Make the check or money order payable to Franchise Tax Board. Write your social security number (or Individual Taxpayer Identification Number) and the applicable taxable year on the check or money order. A penalty may be imposed if your check is returned by your bank for insufficient funds. Enclose, but do **not** staple, the payment and the voucher and mail to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0031

Note: Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

✂ — DETACH HERE — — DO NOT USE THIS FORM TO PAY ESTIMATE TAX OR EXTENSION AMOUNT — — DETACH HERE — ✂

TAXABLE YEAR

CALIFORNIA FORM

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Tax Deposit Voucher for Individuals

3576 (PIT)

Fiscal year filers, enter year ending month _____ year _____

Your first name	Initial	Last name	Your social security number or ITIN	
If joint payment, spouse's first name	Initial	Last name	Spouse's social security number or ITIN	
Present home address — number and street, PO Box, rural route, or PMB no.			Apt. no.	Payment due to: <input type="radio"/> Federal audit <input type="radio"/> CA audit <input type="radio"/> Other
City, town, or post office		State	ZIP Code	

**DO NOT USE THIS FORM TO PAY
ESTIMATED TAX OR EXTENSION AMOUNT.**

Amount of payment